

## **KAJIAN TERHADAP PRINSIP Keadilan Dalam Pemungutan Pajak Di Indonesia**

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### **ABSTRACT**

*Basically, absolute tax regressive requires existence of accomplishment of justice principle either in its regulation formulation or when its realization. Neglecting of justice principle in tax regressive in practical exactly will become counter productive for continuity of the country like incidence of revolution or rebellion. The problem is that concept of justice is a matter of abstract and very subjective, then parameter what is used to measure justice in tax regressive. Problems then continue to ill defined its realization of justice principle in execution of tax regressive in Indonesia, especially in Income tax. Research is conducted by using judicial formality-normative approach by bibliography research. Data that obtained then analysed in judicial formality qualitative and and demonstrate in descriptive judicial formality. The results of this research shows that parameter already implementation of justice principle in tax regressive is existence of protection guarantee for citizen from action without considering power in compilation of taxation code and and generalization accomodation and treatment in common in tax regressive. Meanwhile, justice principle already in tax regressive in our country, but its realization in formula Tax Defined Regulation and Incoming Tax Regulation uncommitted in totally, as a consequence both regulation have judicial formality weakness.*

Keyword: *tax regressive, justice and judicial formality weakness.*